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30 March 1951

Internal Revenue Service
Treasury Department
Building "S", 6th and Jefferson N.W.
Washington 25, D. C.

Atten: Mr. H. E. Hartstack
OA:MCH

Dear Mr. Hartstack,

Since receiving your letter of 8 November 1950 I have had my personal papers sent me from Washington in order to review basis for claiming deduction on use of an automobile on my 1949 income tax which you question.

The deduction was claimed on the grounds that use of a specially equipped automobile was essential to me for production of income in my professional career, in other words, to hold my job. The deduction figured only the percentage of use in connection with my job, based on a mileage check, not the percentage of strictly personal use.

I claimed the deduction because a specially equipped automobile was to me actually an artificial limb, in the spirit of Public Law 663 (79 Congress 2d Session) which provided automobiles for war veterans with leg amputations, at the same time stating that no funds are available for repair, maintenance, or replacement. To me the automobile was the same as the artificial leg provided by Veterans' medical facilities and maintained by them.

This was specifically true in my case in 1949 due to the absence of public transportation at or near my place of employment. In Washington my job was in a "temporary" building behind the Lincoln Memorial. The nearest transportation was before the Navy Department or at Riverside Stadium. As an amputee, this walk at least twice a day would have been prohibitive.

To keep my job against competition required my not being held back by my physical handicap. My job required frequent trips for consultation and work with officials in other buildings and agencies in the course of the day. For this I needed and used my automobile. Furthermore I was called on for frequent overtime and week-end "duty officer" details. This activity would not have been feasible for me due to the distance to public transportation, and could not have been kept as my job if I had had to request official transportation for every move.

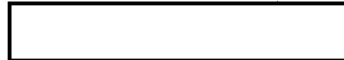
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This is not the case in my present job abroad as adequate official transportation has been made available here.

I feel sincerely that I have the basis for a valid deduction claim for 1949 in view of my special problem and the particular circumstances. I will very much appreciate your personal review of this case in this light.

Very truly yours,

STATINTEL



Dedicated to L R H
to whom I owe it all!

(*what I don't owe the IRS that is)